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Report Highlights

South Central Louisiana Technical College

Louisiana Community and Technical College System

Audit Control # 80140035
Financial Audit Services • December 2014

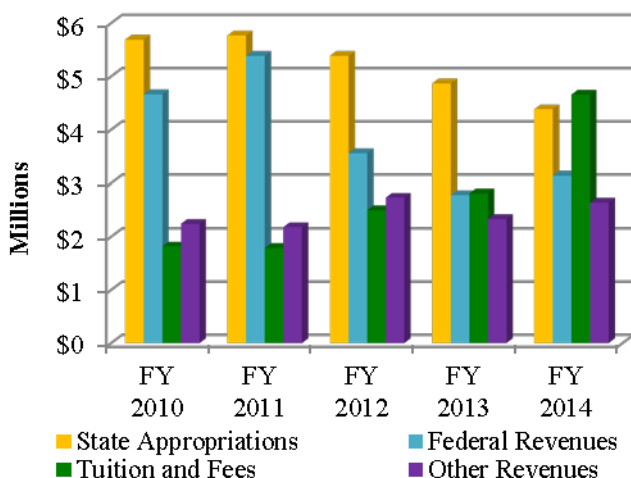
Why We Conducted This Audit

We performed procedures at South Central Louisiana Technical College (College) to evaluate certain controls that the College uses to ensure accurate financial reporting and transparency, compliance with applicable laws and regulations, and to provide overall accountability for public funds for the period July 1, 2012 through June 30, 2014.

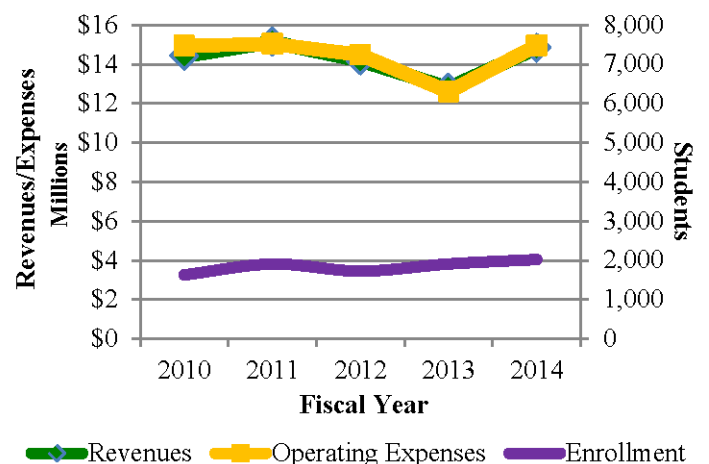
What We Found

- We performed procedures on selected controls and transactions, including the new Banner accounting system, student tuition and fees, and student financial aid. No findings were issued as a result of these procedures.
- Based on a five-year analysis, the College has become more dependent on tuition and fees as federal revenues and state appropriations have decreased. The College had a decline in enrollment and corresponding revenues in 2012 as a result of Hurricane Isaac, but enrollment and revenues have been steadily increasing since 2012. In 2014, tuition and fee revenues increased 66% in large part due to the increases in the specialized Marine Safety training courses offered at the College. The training is provided through the Marine/Oil and Gas Center of Excellence on the College's Young Memorial Campus to meet the needs of offshore workers and employers. In the past year, management reported that the Center issued 3,783 maritime and petroleum safety certificates.

Five-Year Revenue Trend, by Fiscal Year (FY)



Fiscal Enrollment Trends, by Fiscal Year (FY)



Source: Fiscal Year 2010-2014 Annual Fiscal Reports, as adjusted, and Board of Regents website